A

SCHEME OR PROPOSAL

FOR

Taking off the ſeveral TAXES on *Land*, *Soap*, *Starch*, *Candles*, *Leather*, *Plate*, *Pots*, &c. and Replacing the ſaid Duties by another Tax, which will bring in *more Money*, in a more Eaſy and Equal Manner, and leſs burthenſome to the Subject:

Humbly offered to the Conſideration of the PARLIAMENT, as alſo the People of *England*, for whoſe Eaſe and Benefit this is deſign'd. Plainly proving, That the Duties on *Soap*, *Candles*, and *Leather*, which do not bring in 600,000 *l.* a Year, coſt the Subject more than double that Sum: So that this Method is calculated to eaſe the People of one Half of the Sum they now pay, on Account of thoſe ſeveral Taxes, and at the ſame Time Encreaſe the Revenue. To which is added,

Some Conſiderations on the ſeveral Duties upon *Tea*, *Coffee*, *Chocolat*, and *Salt*, which may be alſo taken off, and replaced by the ſame Method, with any Thing elſe, that is either burthenſome to Trade, or a Hardſhip upon particular Perſons, of which the *Pot-Act* is a glaring Inſtance; and upon any Emergency a larger Sum may be raiſed.

LONDON

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BRITISH MUSEUM

A

Scheme *or* Propoſal

FOR

Taking off the ſeveral Taxes on *Land*, *Soap*, *Starch*, *Candles*, *Leather*, *Plate*, *Pot*, *Tea*, *Coffee*, *Chocolat*, and *Salt*, and Replacing the ſaid Duties by another Tax, which will bring in more Money, in a more Eaſy and Equal Manner, and leſs burthenſome to the Subject.

IN order to raiſe a Sum ſufficient to anſwer the Taxes already granted, and ariſing from the afore-mentioned Duties; we will ſuppoſe, that inſtead of the preſent Manner of Taxing the *Window-Lights*, that a certain Sum be laid on every Window, be their Number more or leſs, in every

Houſe: For Example; Suppoſe Two Shillings for each Window; the one to be paid by the Landlord, in Conſideration of the *Land-Tax*; and the other by the Tenant, in lieu of the aforeſaid Duties of *Soap*, *Candles*, &c.

THE Number of Houſes in the South Part of *Great-Britain*, called *England*, upon a reaſonable Computation, which may be better known from the Collectors and Surveyors Books, we may venture to calculate at or about 2,000,000 the Windows, reckoning one Houſe with the other, at Twelve each; and then computing them ſeparately, they will bring in the Sum of One Pound Four Shillings yearly; the Total Amount whereof will be 2,400,000 *l. per Annum.*

IT is a Truth ſo well known, that it would be but waſting of Words to attempt to prove or demonſtrate the many Hardſhips that happen to a great many Families, from the unequal laying both of the *Land-Tax* and the *Window-Lights.* How many Gentlemen

and

and others are there, who have Eſtates in Houſes, in ſome of the Out-Parts of this City, and elſewhere, that altho' the Act of Parliament expreſly ſays, Two, Three, or Four Shillings in the Pound, and no more ſhall be laid, yet ſhall pay Five, Six, or Seven Shillings, as may be eaſily proved? *Firſt*, They are aſſeſſed to the Full Value; and now and then there is a Deficiency in ſome Places: It frequently happens, that one fourth Part is expended in Repairs: Houſes that are empty pay half Taxes; and notwithſtanding, there is often a Quarter, or half a Year's Rent, nay, ſometimes the whole Rent is loſt; yet, even then, there is no Abatement or Allowance. This is not the Caſe of one Pariſh, but of many; nor of a few Perſons therein, but of ſeveral; neither has this continued for a Year or two, but from the firſt laying of the *Land-Tax*: And although theſe Gentlemen have had ſome ſmall Relief from the Raiſing of their Rents,*

and

* This was wrote in the Year 1718, when the Rents were riſing, though they have fell conſiderably ſince the New-Buildings.

and Lowering of the Tax ; yet, as the *Landed Gentlemen* have had the ſame Advantage, the Inequality ſtill continues, and will, until the Parliament ſhall think fit to diſtinguiſh Houſes that are ſubject to Annual Repairs, from Lands that are not ſubject to any. But, beſides the Inequality before taken Notice of, there is a very great one, even upon Land itſelf ; for as there are thoſe who pay full Three Shillings, ſo there are thoſe that don't pay Sixpence. In ſhort, thoſe Gentlemen that had the Proteſtant Religion and Succeſſion early at Heart, and who, for the Preſervation of the *one*, and the procuring of the *other*, aſſeſſed themſelves to the full Value of their Eſtates, have, for their Zeal, been rewarded with an unequal Load of Taxes ever ſince; and are very like to intail the ſame upon their Poſterity, unleſs relieved by this, or ſome other Parliamentary Way.

THE Tax upon *Stock* is ſtill more unequal than that upon Land ; many paying as much for One Hundred Pounds

Pounds, as others do for a Thouſand. Nor is that upon *Windows* more equally or equitably laid than the others; Thirty and Three Hundred paying equally alike.

THE Duty upon *Soap*, and *Candles* are undoubtedly very hard upon the induſtrious Poor and meaner Sort of *Trades People*; the Price of *Soap* being about Five Pence or Six Pence *per* Pound; the other of *Candles* Seven Pence *per* Pound: But before theſe Duties were laid, their Price was from Three Pence to Four Pence Half-Penny; and if ever the Duty ſhould be taken off, it would reduce their Price at leaſt Twenty, if not Twenty-five *per Cent.* How much the Price of *Shoes*, *Boots*, and other Neceſſaries made of *Leather*, would be lower'd, was the Duty taken off the *Leather*, we cannot take upon us to determine; but we may venture to affirm, that ſince the laying of that Duty, the Price of thoſe Goods have been raiſed at leaſt Twenty-five, if not Thirty *per Cent.* though in Reality thoſe very individual Duties before-

named

named, are not half ſo burthenſome to the People as the Conſequences of thoſe Duties are: For it is very remarkable, and very true, that whenever there is a Tax laid upon any Commodity, the Price of that Commodity is thereupon advanc'd to double the Amount of the Tax. The Reaſon why it is ſo, and muſt be ſo, is very obvious and eaſy to be accounted for.

THE Duties upon *Soap*, *Starch*, *Candles*, *Leather*, &c. do not bring in neat, upon a Computation, above 600,000 *l. per Annum*, and yet the Subject pays more than double that Sum, upon Account of thoſe Duties; and though it is not in every Body's Power to prove that Aſſertion, yet it would be but an eaſy Task for thoſe in Poſſeſſion of the Tax-Books: And this being the Foundation on which this *Scheme* is built, by a moderate Computation, it will appear it muſt unavoidably be ſo.

SUPPOSE then that there are in *England* 2,000,000 of Families, and that one with the other ſpend yearly in

in *Soap*, *Starch*, *Candles*, and Neceſſaries made of *Leather*, only the Sum of Four Pounds; the Expence of the whole Nation in theſe Commodities will be 8,000,000, out of which deduct only Twenty *per Cent.* and that amounts to 1,600,000 *l.* Now, if the Government receive but 600,000 *l.* and the People pay 1,600,000 *l.* or ſuch like Sum, it is evident, that the Remainder is ſunk, either by the Riſe upon the Commodity, the Charge of Collecting, the Neglect or Contrivances of the Officers, or the clandeſtine Practices of ſome of the Subjects, by which the whole Duty is under paid.

AND therefore, in order to remedy the afore-mentioned, as well as many other unmentioned Grievances, with all Humble Submiſſion, this Scheme is propoſed, as it is hoped liable to as few Objections as any one that can be offered of equal Importance; and it is preſumed will be found, upon impartial Examination, to fall as equally proportionable from the greateſt Landlord to the meaneſt Tenant, as any

Thing of the like Nature can be ſuppoſed to do; for this cannot prejudice any Branch of Trade, nor can it raiſe the Price of any Commodity; but will fall eaſy and equal upon all, and in ſuch a plain Manner, as not to admit of any Diſpute or Controverſy: For the Number of Windows, which cannot by any Means be concealed from the Surveyors, will determine the Right of King and Subject.

THE *Land-Tax*, at Two Shillings in the Pound, and that upon Windows, together with thoſe upon *Soap*, *Starch*, *Leather*, and *Candles*, don't bring in neat above 1,700,000 *l. per Annum*; whereas this, according to Calculation, if true, would bring in 2,400,000 *l.* a Year; ſo that His Majeſty would have a conſiderable Addition to His Revenue, and that too, with this peculiar and pleaſing Circumſtance, that inſtead of laying any new Burthen upon the People, it would be taking off many of the old ones that are moſt grievous to the Populace, as it will be evidently prov'd by ſtating a Caſe or two.

AND

AND, firſt, Suppoſe a Houſe, wherein a midling Family dwells, has Fourteen Windows, and under Twenty; the Tenant at preſent pays Six Shillings a Year; at Two Shillings a Window, his Share then would be Fourteen Shillings; and ſo his additional Charge, more than he pays now, wou'd be Eight Shillings; in Conſideration of which he would have a Rebate of at leaſt Twenty *per Cent.* upon *Soap*, *Starch*, *Candles*, and *Leather* that he uſes in his Family: And ſuppoſe he expends in theſe Commodities no more than Six Pounds a Year, which is a very reaſonable Sum for a midling Family, and out of the Sum deduct Twenty *per Cent.* and that alone comes to One Pound Four Shillings; ſo that he will ſave Ten Shillings a Year by this propos'd Exchange.

FOR Calculation Sake we have mentioned Two Shillings a *Light*, and divided the ſame between *Landlord* and *Tenant*; but as the *Land-Tax* is the *State-Sheet-Anchor*, and as this is ſup-

poſed to ſupply the Place of that; therefore the Sum upon each Window may be raiſed or lower'd according to the Neceſſities of the State: And as it is cuſtomary upon all extraordinary Occaſions, to lay Four Shillings upon Land, therefore, whenever the Neceſſities of the Government are ſuch as to require an Additional Shilling or the like, in ſuch Caſe, the Landlord ought to pay Two Thirds; and for the ſame Reaſon that Four Shillings *per* Pound on Land, would not affect the Tenant before, ſo it ought not to do it now.

IT may be objected, That as this Calculation is only founded upon *Suppoſition*, it may therefore be falſe, at leaſt not to be depended on: To which it may be anſwered, That in King *CHARLES* the Second's Time, the Number of Houſes were computed at 1,200,000; and that they are conſiderably increaſed throughout the whole Kingdom, will not be conteſted; but be that as it will, whenever the Number of Windows are certainly known,

there

there may as much be laid on each, as will, from the Whole, raiſe ſuch a Sum, as will anſwer the End propoſed: For as to whatever Sum is wanted, either for the *Annual Support of the Government*, or for the *Diſcharging the National Debt*, muſt be raiſed upon the Subject; therefore all that the Subject can in that Caſe expect, or hope for, is, that ſuch Sum may be raiſed in the moſt eaſy and equal Manner.

THERE are Three Things from which ſufficient Sums may be rais'd, to anſwer all the Ordinary and Extraordinary Expences of the Government, without burthening *Trade* or *particular Perſons*; and thoſe are *Land*, *Windows*, and *Chimneys*. One Shilling in the Pound upon *Land*, fairly and honeſtly levy'd, would undoubtedly bring in a Million yearly, and it would not be a hard Tax: But as an honeſt and fair Aſſeſſment is not to be expected, and as Windows are hardly ſubject to a Fraud, they ſeem to have the Preference to any thing elſe, in many Reſpects: As, Firſt, They are ſo neceſ-

ſary,

ſary, that no Houſe can be convenient without them. Secondly, From their Nature and abſolute Uſe; for they are ſo ſituated to View, as to be counted with very little Trouble to the Surveyors, and leſs to the Inhabitants. And, Thirdly, their Numbers are generally ſuited to the Houſe, as the Houſe is to the Condition of them that dwell in it. The poorer Sort of People live in ſmall Houſes, and they ſeldom have more Windows than are abſolutely convenient; as on the other Hand, the Nobility and Gentry live in large and ſpacious Buildings, and conſequently have a great Number of Windows, and perhaps ſome more for Ornament than Uſe; and yet, even in that Caſe, the *Tax* would be but equal; for 'tis as reaſonable that the rich Men ſhould pay for Ornament, as for the midling Sort to pay for Conveniencies.

THIS Method will be ſo eaſy and plain, both to the Surveyors and Collectors, that this Tax may be collected for Six Pence a Pound, by which Means

Means His Majeſty will receive within Two and a Half *per Cent.* of what the Subjects pay; which never can be the Caſe where the Revenues ariſe from Duties laid upon Commodities, as at preſent.

IT may be ſaid by ſome, That this would be taking the *Tax* off *Land*, and laying it upon *Houſes*; that the Country would be only eaſed, and Cities and great Towns bear the Burthen; and therefore this would be prejudicial to *Trade*; that there are Gentlemen of a Thouſand Pounds a Year apiece, who have not one Houſe perhaps on their Eſtates; others, again, Houſes with an Hundred Windows in them, and not above Six People to inhabit therein; and certainly then, ſay they, this cannot be an equal *Tax*.

AS to the Firſt, There are eighteen Parts in Twenty of all the *Soap*, *Starch*, *Candles*, and *Leather*, uſed in Cities and Towns; and then, ſurely, the taking off theſe Duties muſt be more Beneficial to them than to the Country;

and conſequently not only a conſiderable Help, but a great Encouragement to Trade, eſpecially amongſt the Manufacturers and Artificers. And as to Eſtates without Houſes, and large Houſes with few People in them, there are but few Inſtances of them, and thoſe uncommon ones; but if there were more, it is impoſſible to frame any Scheme for laying of *Taxes*, or raiſing of Money, but ſome Inconveniencies will ariſe to ſome Particulars, and would be liable to ſome Objections of cavilling Perſons: Or, Was there ever a general Rule ſo perfect, that it had no Exception, or was attended with no Inconvenience?

IT is no great Preſumption, it is hoped, to think the Well-meaning Part of the World may be perſuaded to believe, and find it true, that there is not one individual Perſon in the Nation, that will by this Scheme be put into a worſe Condition than he is at preſent: But, on the contrary, a much better; yet it hath not been aſſerted, that the Advantage will be alike to all.

IT

IT may be preſumed, the *Landed Gentlemen* will be thought too kindly uſed; and though this may be allow'd to be *calculated* for the *Good* of the Whole, yet ſome will be apt to grumble, becauſe, as they imagine, it is not equally ſo: But if all Matters were duly weigh'd, it will plainly appear, that more Money will be ſaved to the Trading People, *&c.* by this *propos'd Alteration*, than will be to the *Landed Gentlemen*: But if it ſhould prove otherwiſe, won't their having paid Four Shillings in the Pound for many Years together, give them a Sort of Title, we might almoſt ſay, a Right to ſome Indulgence, when an Opportunity offers? However, if upon the Whole, the Legiſlature ſhould think fit to continue the *Land-Tax*, ſuppoſe that the Duties were to be taken off from *Soap*, *Leather*, *Candles*, *Plate*, and *Pots*; and in Conſideration thereof, every Houſe-keeper were to pay One Shilling for each Window, be the Number more or leſs; we might with good Aſſurance affirm, that His Majeſty

would have a much greater Revenue than he has, and the Subjects pay much leſs than they now do.

A few Years ago, ſome Tradeſmen, who were either concerned in the Sale or Manufactury of *Leather*, were aſked ſeriouſly the Reaſon, *Why all the Neceſſaries made of Leather, ſhould be ſo much dearer than they formerly us'd to be?* They anſwer'd, *That the Reaſons were Two; Firſt, a greater Conſumption; And, Secondly, A heavy Duty. As to the laſt,* (ſays a Shoemaker in Company) *although a Pair of Shoes, when finiſh'd, don't weigh above a Pound and a half, the Duty of which amounts to no more than Two-Pence Farthing, yet, if that Duty was taken off, I could ſell them,* ſays he, *for at leaſt Eight-Pence a Pair leſs, and could gain more by them than I do now.* And many have given that Aſſurance, that the ſaid Proportion will hold good through many Branches of *that Trade*: The Conſequence of which is very plain, that out of every Hundred Pounds

Pounds paid by the Subjects, His Majesty receives but about Forty.

THIS satisfactory Account excited our Curiosity to enquire how far the Duty affected the Price of *Soap* and *Candles*; and according to Enquiry it appears, that from every Hundred Pounds paid by the Subject, the Government can't receive more than Sixty. So that taking *Soap*, *Candles*, and *Leather* upon an *Average*, it is manifest, beyond a Possibility of Contradiction, that what is given for about *Five Hundred Thousand Pounds*, the People pay more than a *Million*, besides the Charge of Management, which will amount to Eight, if not Ten *per Cent*.

AS to the Duty on *Plate* and *Pots*, this seems rather calculated to encrease the Number of *Taxes*, than the *Revenue:* So that no *Scheme* or *Method* that ever yet passed the Wisdom of Parliament, so as to receive the Sanction of a Law, saving that upon *Tobacco-Pipes*, was ever so contriv'd; and that brought

in ſo little *Money*, and ſo much *Clamour*.

WE will beg Leave to ſtate the Caſe thus, by which every one may be capable of judging for himſelf, allowing for different Circumſtances: Suppoſe a Houſe have Nineteen Windows, the Tax of which at preſent is Six Shillings a Year; it would then be Nineteen Shillings for his Share: Now if the Family be in Proportion to the Houſe, there cannot well be fewer than Eight or Ten Perſons in it; and then the Expence of *Soap* and *Candles* only may be computed at Two Shillings a Week, which would then be bought at Sixteen Pence, were the Duty taken off; then, by this Rule, the Tenant indeed would pay Thirteen Shillings a Year more for his *Windows*, and One Pound Fourteen Shillings and Four Pence leſs for his *Soap* and *Candles*, beſides what he would ſave by Neceſſaries made of *Leather*, and other leſſer Duties, which highly probable would amount to as much more. Upon the Whole, we may venture to ſay, were all the Duties upon the com-

mon

mon Neceſſaries of Life taken off, as they might well be, without Detriment to the Government, or leſſening the Revenue, tho' they ſhould extend to *Coffee*, *Tea*, *Chocolat*, &c. there would be at leaſt Forty *per Cent.* ſav'd to the Subject in every Hundred Pound laid out of Pocket, in the Price of ſuch Commodities as his Occaſions urge him to buy; when, at the ſame Time, his additional Expence hereby would be no more than Thirteen Shillings; and ſo proportionably for every greater Sum: For as his Tax will be higher, ſo his Layings out will be larger, and what he will ſave thereby, by Means of this Reduction, will, in its due Proportion be likewiſe ſo.

THE favourable Reception the Firſt Edition met with from the Publick, and the great Demand for the *Scheme*, partly engaged us to publiſh it a Second Time; but we chiefly comply'd with it, at the Requeſt of ſeveral Gentlemen well ſkill'd in theſe Sorts of *Calculations*, and who have endeavour'd to come at ſome greater Certainty, in reſpect

reſpect to the Number of Houſes; and from the beſt Informations they are capable of obtaining, have ſignified, that it may be ſtrongly preſumed, that thoſe inhabited, will not much exceed 1,500,000; though others again, are of Opinion, that they will come little ſhort of Two Millions: But be that as it will, there are no Accounts extant, that can be depended on; for as Matters are at preſent Circumſtanc'd, the Juſtices of the Peace have a Power of exempting whom they pleaſe from paying the *Window-Tax.* But ſhould what is here propoſed, be put in Execution, it would take away all Pretence to an Exemption, becauſe the moſt indigent Houſe-keepers uſe *Soap*, *Candles*, and *Leather*; and as thoſe Commodities would be bought much cheaper, the Savings on that Head, would exceed the Out-goings on the *Window-Tax*, upon the Foot of this new Method.

BUT notwithſtanding the Impoſſibility of knowing how much ſuch a Tax would bring in, ſuppoſe, by Way of Tryal, only One Shilling was to be

be laid on each Window, divided as aforeſaid between *Landlord* and *Tenant*; and to be given in lieu of the *Tax* on *Land*, *Soap*, *Candles*, and *Leather*; and when it was known how much that would amount to, it might, the enſuing Year, be ſo regulated, as to raiſe a Sum ſufficient, not only to replace the before-mentioned *Taxes* and *Duties*, but alſo thoſe upon *Salt*, *Coffee*, *Tea*, and *Chocolat*; including (if thought proper) all the Cuſtomable Ingredients uſed by the Woollen Manufacturers, which would greatly encourage that valuable Branch of Trade.

IT is aſſerted, that ſince the *Tea* has been under the Management of the Commiſſioners of Exciſe, it has brought in 108,000 *l.* a Year, for the Eight laſt paſt, more than it did the Eight preceding Years.

AND it is alſo aſſerted, and perhaps with equal Truth, That not one half of the *Tea* expended in the Kingdom pays any Duty; in which Caſe, how

how greatly do the *Fair Traders* and the *Eaſt-India* Company ſuffer, by that vile Practice of *Smugling*; for the Prevention of which, many ſevere Laws have been made, and Expedients propoſed, though without the deſired Succeſs.

BUT ſince *Coffee*, *Tea*, and *Chocolat* are ſo univerſally drank, what if ſome ſmall Matter Extraordinary were added to the *Tax* here propoſed, by Way of Compenſation, for having *Coffee*, *Tea*, and *Chocolat* Duty free, in which *Salt* may alſo be included, if thought proper. But notwithſtanding, in this State of Uncertainty, it can't poſitively be determined how much more ought to be laid on each Window, to anſwer the laſt mentioned Duties; yet we will venture to make (and tho' a Random) Computation, which may not (ſhould this Scheme be ever put in Execution) be far from the Mark.

It

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It is ſaid that the *Land-Tax* at 2 *s.* in the Pound, brings in yearly about	1,000,000
Coffee, *Tea*, & *Chocolat*, clear of Charges	200,000
Soap, *Candles*, and *Leather*, clear of all Deductions - - - - -	500,000
Salt, clear of Charges, us'd to bring in	180,000
The preſent *Window Tax* is about	145,000
Duty on *Plate*, and the *Pot Act* about	30,000
	2,055,000

To replace which Sum, ſuppoſe the Number of Houſes do not exceed 1,500,000, and that they have upon an *Average* Twelve Windows, at Two Shillings and Six-Pence each, divided as aforeſaid, between *Landlord* and *Tenant*; then as one with another will bring in One Pound Ten Shillings, the Amount from the Whole would be 2,250,000 *l.* out of which deduct Six Pence in the Pound for Management, *viz.* 56,250 *l.* and the yearly neat Produce will be 2,193,750 *l.* Now if a *Tax* upon *Windows*, laid in the aforeſaid Manner, would raiſe a Sum equal to that ariſing from the ſeveral *Taxes* and *Duties* above-mentioned, ſurely no Body will, or can deny, but that it is by far the moſt equal, and moſt eaſy

Method for raiſing Money; and more particularly ſo, if the *Landed Gentlemen* are to be favoured; and though they would not, by this Propoſal, be totally exempted, yet they would not have any Reaſon to think themſelves hardly uſed.

WHAT can't be proved, ought not to be affirmed; but if we may be allow'd to give our Opinion, from the greateſt Probability, we may venture to ſay, that ſuppoſe the Government does receive 2,055,000 *l.* neat, from the ſeveral *Taxes* aforeſaid, yet they muſt undoubtedly (by the Riſe upon theſe Commodities. *&c.*) coſt the Subject above a Million more; and whoever will give themſelves the Trouble to give that Affair a thorough Examination, will be of the ſame Opinion; whereas what we have offer'd, is ſo far from being attended with any ill Conſequence, that it is hardly liable to a Fraud, and would not only ſave the Subject a very large Sum of Money yearly, but in all likelyhood, add a conſiderable Encreaſe to the Revenue; which

which are Circumſtances that very ſeldom accompany Schemes for raiſing the neceſſary Supplies, *&c.*

IT is not improbable, but that the *Eaſt India* Company might, as a farther Conſideration for having the Duty taken off of *Tea*, &c. conſent to have their Intereſt reduced from Four to Three *per Cent.* becauſe it would put their Trade upon a much better Footing; totally prevent the Running of that Commodity, and thereby reſcue the *Fair Trader* from an Evil, which perhaps no other Method could procure them, and poſſibly lay the Smuglers under a Sort of Neceſſity of finding a more commendable Way of getting their Livelyhood.

SOME, perhaps, may ſay, That it would be very hard for thoſe who never drink either *Tea*, *Coffee*, or *Chocolat*, to pay Three-Pence a Window extraordinary, for having them Duty free. But ſhould that be the Caſe, there is hardly a Family in the Kingdom, that would be liable to pay that *Tax*, but

what uſe Two Buſhels of *Salt* a Year; the Saving upon which would anſwer the Three-pences on their Windows, though they ſhould amount to Twenty in Number. However, all poſſible Regard ought to be had to Equality. Many Inſtances might be produced, where the contrary has occaſioned more murmuring than the *Tax* itſelf.

N.B. IT may be urged by many, it is not very Cuſtomary to lay Things of this Nature before the Publick, but to addreſs in another Manner: But this is ſo done, for two Reaſons; the *Firſt* of which is, That it is honeſtly intended for a publick Good, for which End, we fairly lay down our Scheme, by which every Perſon concerned may, with a very little Trouble, ſatisfy himſelf whether our Suppoſitions are reaſonable, and our Deductions *true* or *falſe*; if they are both reaſonable and true, the Application of them is eaſy: The *Second* Reaſon is, That by this Method of Publication, it may chance to come to the Knowledge of ſome Gentlemen better

better vers'd in Affairs of this Nature than ourſelves, yet might never have entered into this Way of thinking; in relation to the great Inconveniencies that attend the raiſing of Money by any *Tax* upon *Commodities*; but they may poſſibly from hence receive ſuch Hints as may incline them to think it their Duty to give the *Premiſſes* a ſolemn and thorough Examination; and if from hence it appears they are reaſonable, juſt and true, it is hoped they will merit that Conſideration, that the Importance of the Subject demands.

FINIS.